

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA



Alexandria Division

UNITED STATES OF AMERICA)
)
)
v.) No. 1:24-CR-112
)
KEVIN CHARLES RYCHLIK)
)
Defendant.)

CRIMINAL INFORMATION

THE FIRST ASSISTANT UNITED STATES ATTORNEY CHARGES THAT:

INTRODUCTORY ALLEGATIONS

1. Defendant KEVIN CHARLES RYCHLIK (“RYCHLIK”) resided in Nokesville, Virginia, within the Eastern District of Virginia.
2. From in or about July 2003 through the present, Defendant RYCHLIK owned 100% of American Helicopters, Inc. (“AHI”), a helicopter flight school operated in Manassas, Virginia, within the Eastern District of Virginia. Throughout that same period, RYCHLIK exercised significant control over AHI’s financial affairs, including over payroll decisions.
3. From in or about March 1991 through the present, Defendant RYCHLIK owned 100% of Security Associates International Limited (“SAI”), a private security business operated in Manassas, Virginia, also within the Eastern District of Virginia. Throughout that same period, RYCHLIK exercised significant control over SAI’s financial affairs, including over payroll decisions.

4. Defendant RYCHLIK also owned and operated other businesses in the Eastern District of Virginia, including Fairfax Armory Inc. (“FAI”), Gun Shop LLC (“GS”), Performance Auto Center Inc. (“PAC”), Rychlik Companies Inc. (“RC”), and Virginia Arms Co. (“VAC”). RYCHLIK’s businesses other than SAI and AHI will be referred to collectively as “the other businesses.” At all times relevant to this Information, RYCHLIK exercised significant control over the financial affairs of FAI, GS, PAC, RC, and VAC.

5. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States.

6. The Federal Insurance Contribution Act (“FICA”) requires employers to withhold from employees’ paychecks Medicare and Social Security taxes. The Internal Revenue Code also requires employers to withhold federal income taxes. Collectively, these withheld taxes will be referred to as “trust fund taxes.” Employers are required to remit these withheld, trust fund taxes to the IRS on a quarterly basis, no later than the last day of the month following the end of the quarter. Separately, employers are required to pay an employer portion of Medicare and Social Security taxes. The trust fund taxes along with the employer’s portion of taxes will collectively be referred to as “payroll taxes.”

7. Employers are required to file with the IRS, on a quarterly basis, an Employer’s Quarterly Federal Income Tax Return, Form 941. The Form 941 is due at the end of the month following the end of each calendar quarter and reports the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of FICA taxes withheld, and the total tax deposits or payments tax due.

8. As the owner and operator of AHI and SAI, RYCHLIK exercised significant control over both AHI's and SAI's payroll and finances. RYCHLIK was a signer on all of AHI's and SAI's bank accounts, and personally signed many of AHI's and SAI's checks. As such, RYCHLIK was a "responsible person," that is, RYCHLIK was a person required to collect, account for on quarterly Forms 941, and pay over to the IRS on behalf of AHI and SAI the trust fund taxes imposed on its employees by the Internal Revenue Code.

9. From the 2nd Quarter of 2010 through the 4th Quarter of 2014, in the Eastern District of Virginia, RYCHLIK withheld and collected trust fund taxes from AHI employees, but then willfully failed to pay the trust fund taxes, and willfully failed to file Forms 941 with the IRS. Subsequently, through the IRS's civil collections process, RYCHLIK filed untimely Forms 941 for these quarters, and made payments towards his outstanding payroll tax liabilities for some but not all of these quarters.

10. For the 3rd Quarter of 2019, in the Eastern District of Virginia, RYCHLIK withheld and collected trust fund taxes from AHI employees, only paid a portion of the required taxes for this quarter, and willfully failed to file the Form 941.

11. From the 4th Quarter of 2019 through at least the 4th Quarter of 2020, in the Eastern District of Virginia, RYCHLIK withheld and collected trust fund taxes from AHI employees, but then willfully failed to pay the trust fund taxes to the IRS, and willfully failed to file the Forms 941 for these quarters.

12. In sum, as of the date of the execution of this Statement of Facts, the outstanding unpaid balances for AHI's trust fund taxes, and the employer's portion of FICA and Medicare taxes are as follows:

Quarter	Unpaid Trust Fund Taxes	Unpaid Employer Portion of Social Security and Medicare Taxes	Total Unpaid Trust Fund, FICA, and Medicare Taxes
Q3 2010	\$0	\$4,053	\$4,053
Q4 2010	\$22,022	\$9,808	\$31,830
Q1 2011	\$9,781	\$5,004	\$14,785
Q2 2011	\$15,168	\$5,383	\$20,551
Q3 2011	\$16,567	\$6,038	\$22,605
Q4 2011	\$14,622	\$5,758	\$20,380
Q1 2012	\$13,523	\$5,501	\$19,024
Q2 2012	\$14,205	\$5,676	\$19,881
Q3 2012	\$16,123	\$6,400	\$22,523
Q4 2012	\$17,284	\$7,142	\$24,426
Q1 2013	\$15,345	\$7,283	\$22,628
Q2 2013	\$17,736	\$7,955	\$25,691
Q3 2013	\$18,826	\$8,141	\$26,967
Q4 2013	\$20,583	\$8,693	\$29,276
Q1 2014	\$16,755	\$7,254	\$24,009
Q3 2014	\$24,311	\$10,177	\$34,488
Q4 2014	\$22,299	\$9,653	\$31,952
Q2 2015	\$0	\$4,976	\$4,976
Q2 2016	\$0	\$4,570	\$4,570
Q3 2019	\$0	\$5,813	\$5,813
Q4 2019	\$21,770	\$11,239	\$33,009
Q1 2020	\$19,581	\$10,506	\$30,087
Q2 2020	\$11,805	\$6,752	\$18,557
Q3 2021	\$19,182	\$10,855	\$30,037
Q4 2021	\$21,261	\$12,343	\$33,604
Total Unpaid Trust Fund, FICA, and Medicare Taxes (AHI)	\$368,749	\$186,973	\$555,722

SAI

13. From the 1st Quarter of 2010 through at least the 4th Quarter of 2020, in the Eastern District of Virginia, RYCHLIK withheld and collected trust fund taxes from SAI

employees, but willfully failed to pay the trust fund taxes to the IRS, and willfully failed to file SAI Forms 941. In sum, as of the date of the execution of this Statement of Facts, the outstanding balances for AHI's trust fund taxes, and the employer's portion of FICA and Medicare taxes are as follows:

Quarter	Unpaid Trust Fund Taxes	Unpaid Employer Portion of Social Security and Medicare Taxes	Total Unpaid Trust Fund, FICA, and Medicare Taxes
Q1 2010	\$27,053	\$14,706	\$41,759
Q2 2010	\$27,054	\$14,707	\$41,761
Q3 2010	\$27,054	\$14,707	\$41,761
Q4 2010	\$27,054	\$14,707	\$41,761
Q1 2011	\$21,677	\$12,745	\$34,422
Q2 2011	\$21,678	\$12,746	\$34,424
Q3 2011	\$21,677	\$12,745	\$34,422
Q4 2011	\$21,678	\$12,746	\$34,424
Q1 2012	\$23,474	\$13,259	\$36,733
Q2 2012	\$23,473	\$13,258	\$36,731
Q3 2012	\$23,473	\$13,258	\$36,731
Q4 2012	\$23,473	\$13,258	\$36,731
Q1 2013	\$35,526	\$17,833	\$53,359
Q2 2013	\$35,527	\$17,834	\$53,361
Q3 2013	\$35,527	\$17,834	\$53,361
Q4 2013	\$35,527	\$17,834	\$53,361
Q1 2014	\$36,757	\$17,491	\$54,248
Q2 2014	\$36,757	\$17,490	\$54,247
Q3 2014	\$36,757	\$17,490	\$54,247
Q4 2014	\$36,757	\$17,490	\$54,247
Q1 2015	\$56,200	\$27,568	\$83,768
Q2 2015	\$55,656	\$27,910	\$83,566
Q3 2015	\$51,025	\$25,441	\$76,466
Q4 2015	\$52,762	\$25,045	\$77,807
Q1 2016	\$49,666	\$23,221	\$72,887

Quarter	Unpaid Trust Fund Taxes	Unpaid Employer Portion of Social Security and Medicare Taxes	Total Unpaid Trust Fund, FICA, and Medicare Taxes
Q2 2016	\$49,393	\$23,236	\$72,629
Q3 2016	\$47,605	\$22,845	\$70,450
Q4 2016	\$48,103	\$22,920	\$71,023
Q1 2017	\$46,526	\$23,383	\$69,909
Q2 2017	\$48,046	\$23,887	\$71,933
Q3 2017	\$49,232	\$23,628	\$72,860
Q4 2017	\$48,341	\$23,839	\$72,180
Q1 2018	\$50,572	\$25,935	\$76,507
Q2 2018	\$55,532	\$27,371	\$82,903
Q3 2018	\$53,055	\$27,179	\$80,234
Q4 2018	\$53,382	\$28,129	\$81,511
Q1 2019	\$50,225	\$28,064	\$78,289
Q2 2019	\$56,787	\$31,610	\$88,397
Q3 2019	\$63,611	\$34,528	\$98,139
Q4 2019	\$63,832	\$34,782	\$98,614
Q1 2020	\$65,199	\$35,024	\$100,223
Q2 2020	\$73,510	\$38,296	\$111,806
Q3 2020	\$70,020	\$36,797	\$106,817
Q4 2020	\$54,834	\$30,229	\$85,063
Total Unpaid Trust Fund, FICA, and Medicare Taxes (SAI)	\$1,891,067	\$975,005	\$2,866,072

14. In sum, for both AHI and SAI, RYCHLIK willfully failed to pay approximately \$2,259,816 of trust fund taxes and \$1,161,978 of the employer's portion of Social Security and Medicare taxes, for a total tax loss of approximately \$3,421,794.

COUNT ONE

Paragraphs 1 through 7 and paragraph 9 are incorporated as if alleged herein:

15. RYCHLIK was a person required to collect, account for on quarterly Forms 941, and pay over to the IRS on behalf of SAI the trust fund taxes imposed on its employees by the Internal Revenue Code.

16. On or about July 31, 2020, for the second quarter of the year 2020, which ended on June 30, 2020, in the Eastern District of Virginia, RYCHLIK did willfully fail to truthfully account for, and pay over the trust fund taxes due and owing, of approximately \$73,510, to the IRS on behalf of the employees of SAI.

(All in violation of Title 26, United States Code, Section 7202.)

RAJ PAREKH
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Acting Under Authority Conferred
By 28 U.S.C. § 515



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